

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Vermillion Com Sch Corp (8020)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$9,512,684	49.7%	\$9,920,462	49.2%	\$9,281,579	49.0%	\$9,565,914	48.3%
Student Instructional Support	\$1,610,294	8.4%	\$1,896,829	9.4%	\$1,854,797	9.8%	\$1,795,203	9.1%
Overhead and Operational Nonoperational	\$4,366,813	22.8%	\$4,780,725	23.7%	\$4,906,663	25.9%	\$5,482,377	27.7%
Nonoperational	\$3,654,337	19.1%	\$3,578,796	17.7%	\$2,886,576	15.2%	\$2,949,745	14.9%
Grand Total	\$19,144,127		\$20,176,812		\$18,929,614		\$19,793,240	

Student Instructional Expenditures (Academic Achievement plus Support)

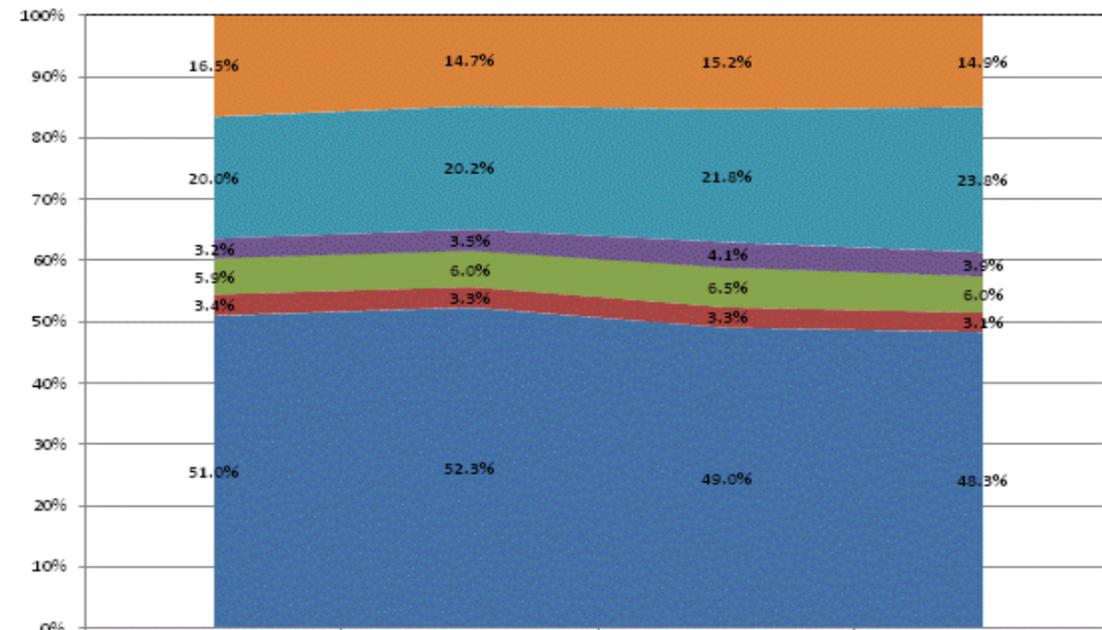
FY 2006
58.1%

FY 2009
58.6%

FY 2013
58.8%

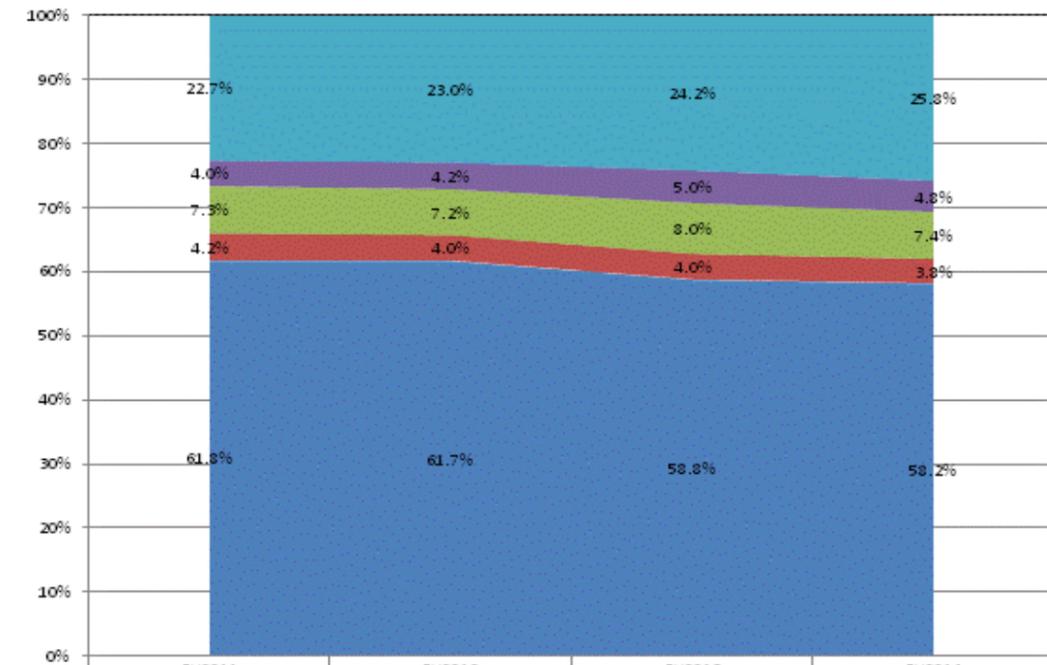
FY 2014
57.4%

All Expenditures



Non-Operational	16.5%	14.7%	15.2%	14.9%
Other Overhead and Operational	20.0%	20.2%	21.8%	23.8%
Corporation Administration	3.2%	3.5%	4.1%	3.9%
School Administration	5.9%	6.0%	6.5%	6.0%
Other Student Instructional Support	3.4%	3.3%	3.3%	3.1%
Student Academic Achievement	51.0%	52.3%	49.0%	48.3%

Operational Expenditures Only



Other Overhead and Operational	22.7%	23.0%	24.2%	25.8%
Corporation Administration	4.0%	4.2%	5.0%	4.8%
School Administration	7.3%	7.2%	8.0%	7.4%
Other Student Instructional Support	4.2%	4.0%	4.0%	3.8%
Student Academic Achievement	61.8%	61.7%	58.8%	58.2%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$184,262	\$206,004	\$250,670	\$250,253	36%	21%	0%
11100 Regular Programs; Elementary	\$2,634,865	\$3,598,188	\$3,293,868	\$3,140,759	19%	-13%	-5%
11200 Regular Programs; Middle/Junior High	\$1,135,503	\$1,543,363	\$1,282,349	\$1,356,987	20%	-12%	6%
11300 Regular Programs; High School	\$1,280,625	\$1,708,524	\$1,894,650	\$1,937,025	51%	13%	2%
11350 Regular Programs; High School; Academic Honors Diploma	\$30,400	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$2,320	\$26,075	\$32,843	N/A	> 500%	26%
11430 Vocational Education; Distributive Education	\$5,371	\$0	\$19,390	\$20,559	283%	N/A	6%
11440 Vocational Education; Health Occupations	\$27,700	\$54,234	\$68,165	\$59,751	116%	10%	-12%
11470 Vocational Education; Business Education	\$62,068	\$78,990	\$80,624	\$81,155	31%	3%	1%
11480 Vocational Education; Industrial Education A	\$42,600	\$49,050	\$64,530	\$54,488	28%	11%	-16%
11490 Vocational Education; Industrial Education B	\$62,198	\$5,306	\$27,717	\$26,948	-57%	408%	-3%
11510 Vocational Education; Cooperative Education	\$93,689	\$120,732	\$30,549	\$28,983	-69%	-76%	-5%
11520 Vocational Education; Area School Participation	\$48,500	\$69,600	\$46,100	\$55,300	14%	-21%	20%
11590 Other Vocational Education Programs	\$62,889	\$83,300	\$95,392	\$108,418	72%	30%	14%
11630 Regular Programs; Alternative Education Programs; High School	\$22,595	\$32,936	\$0	\$23,667	5%	-28%	N/A
11910 Other Regular Programs; Competency Testing	\$27,582	\$43,154	\$9,294	\$9,145	-67%	-79%	-2%
12110 Gifted And Talented; Gifted and Talented	\$16,492	\$12,190	\$4,424	\$30,143	83%	147%	> 500%
12210 Mental Disabilities; Mild Mental Disabilities	\$304,894	\$310,003	\$310,660	\$356,378	17%	15%	15%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$62,376	\$54,918	\$57,477	N/A	-8%	5%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$218,067	\$309,590	\$285,039	\$235,512	8%	-24%	-17%
12510 Culturally Different; Communication Disorders	\$37,687	\$10,788	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$181,916	\$194,347	\$205,775	\$160,706	-12%	-17%	-22%
12710 Equal Opportunity At Risk	\$12,634	\$2,839	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$70,125	\$70,125	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$132,945	\$96,891	\$64,283	\$83,409	-37%	-14%	30%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,247	\$11,988	\$45,339	\$92,788	> 500%	> 500%	105%
13300 Adult/Continuing Education Programs; Occupational Programs	\$9,824	\$12,618	\$29,048	\$29,510	200%	134%	2%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$62,297	\$5,026	\$23,780	\$1,710	-97%	-66%	-93%
14100 Summer School Programs; Elementary	\$0	\$13,147	\$1,636	\$19,335	N/A	47%	> 500%
14200 Summer School Programs; Middle/Junior High School	\$0	\$6,133	-\$9,242	\$6,510	N/A	6%	N/A
14300 Summer School Programs; High School	\$31,024	\$42,720	\$15,569	\$33,012	6%	-23%	112%
16100 Remediation Testing	\$90,495	\$52,312	\$92,413	\$77,413	-14%	48%	-16%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$2,137	\$6,217	\$15,576	N/A	> 500%	151%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$141,353	\$143,111	\$142,795	\$86,094	-39%	-40%	-40%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$198,540	\$245,320	\$156,385	\$149,461	-25%	-39%	-4%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$37,042	\$59,716	\$196,603	N/A	431%	229%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$29	\$0	N/A	N/A	-100%
22110 Improvement of Instruction; Service Area Direction	\$19,694	\$21,045	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$9,268	\$63,370	\$291,673	\$255,404	> 500%	303%	-12%
22130 Improvement of Instruction; Instructional Staff Training	\$58,530	\$143,222	\$10,819	\$12,668	-78%	-91%	17%
22220 Library/Media Services; School Library	\$186,731	\$200,264	\$135,319	\$129,218	-31%	-35%	-5%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$2,014	\$0	\$45,708	N/A	> 500%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$57,023	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$7,631	\$430	\$800	\$1,580	-79%	267%	97%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$16,033	\$0	\$4,650	N/A	-71%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$62,802	\$84,260	\$83,869	N/A	34%	0%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$174,333	\$150,342	\$15,372	\$113,626	-35%	-24%	> 500%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$17,103	\$23,998	\$62,539	\$101,276	492%	322%	62%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$539	\$2,642	\$0	N/A	-100%	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$422,270	\$0	\$0	\$0	N/A	N/A	N/A

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Student Academic Achievement Total	\$8,190,969	\$9,920,462	\$9,281,579	\$9,565,914	17%	-4%	3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$117,700	\$171,726	\$142,354	\$135,375	15%	-21%	-5%
21120 Attendance and Social Work Services; Attendance Services	\$25,704	\$42,897	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$249,865	\$317,092	\$270,512	\$273,582	9%	-14%	1%
21230 Guidance Services; Appraisal Services	\$1,280	\$0	\$2	\$0	-100%	N/A	-100%
21340 Health Services; Nurse Services	\$106,152	\$115,219	\$119,480	\$119,623	13%	4%	0%
21390 Health Services; Other Health Services	\$0	\$3,529	\$6,668	\$3,911	N/A	11%	-41%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$61,109	\$77,946	\$81,833	\$80,668	32%	3%	-1%
21990 Other Support Services, Students; Other Student Services	\$2,200	\$214	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$785,528	\$1,159,360	\$1,233,947	\$1,182,045	50%	2%	-4%
24900 Other Support Services, School Administration	\$0	\$8,847	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$1,349,537	\$1,896,829	\$1,854,797	\$1,795,203	33%	-5%	-3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$19,865	\$17,596	\$21,295	\$22,330	12%	27%	5%
23150 Board of Education; Legal Services	\$2,920	\$20,650	\$8,804	\$3,190	9%	-85%	-64%
23160 Board of Education; Promotion Expenses	\$3,020	\$3,912	\$3,364	\$7,125	136%	82%	112%
23210 Executive Administration; Office of The Superintendent	\$156,155	\$227,550	\$306,798	\$336,915	116%	48%	10%
23220 Executive Administration; Community Relations	\$24,498	\$175	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,697	\$146,246	\$101,208	\$78,411	> 500%	-46%	-23%
25120 Fiscal Services; Service Area Direction	\$50,111	\$62,355	\$65,466	\$70,428	41%	13%	8%
25140 Fiscal Services; Receiving and Disbursing Funds	\$11,050	\$34,794	\$59,834	\$22,898	107%	-34%	-62%
25180 Fiscal Services; Property Accounting	\$40,000	\$40,000	\$40,000	\$20,000	-50%	-50%	-50%
25199 Other Fiscal Services; Other	\$8,318	\$3,000	\$3,191	\$3,239	-61%	8%	2%
25300 Printing, Publishing, and Duplicating Services	\$4,436	\$3,499	\$3,122	\$3,364	-24%	-4%	8%
25400 Planning, Research, Development and Evaluation	\$10,769	\$0	\$0	\$0	-100%	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$123,168	\$157,583	\$206,886	N/A	68%	31%
25890 Other Technology Services	\$0	\$0	\$10,987	\$3,755	N/A	N/A	-66%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,205,239	\$1,465,912	\$1,331,502	\$1,404,522	17%	-4%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$6,877	\$0	\$0	\$0	-100%	N/A	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$392,085	\$420,261	\$561,469	\$548,219	40%	30%	-2%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,321	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$217,588	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,110	\$702	\$3,210	\$716	-66%	2%	-78%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$143,438	\$90,894	\$95,409	\$108,923	-24%	20%	14%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$8,782	\$0	\$0	\$46,765	432%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$2,371	\$1,310	\$4,635	\$2,536	7%	94%	-45%
27100 Student Transportation; Vehicle Operation	\$316,813	\$416,001	\$442,832	\$469,766	48%	13%	6%
27200 Student Transportation; Monitoring Services	\$8,473	\$11,805	\$28,371	\$28,616	238%	142%	1%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$264,608	\$322,980	\$421,521	\$459,326	74%	42%	9%
27400 Student Transportation; Purchase of School Buses	\$408,127	\$327,731	\$234,785	\$369,383	-9%	13%	57%
27500 Student Transportation; Insurance on Buses	\$25,770	\$20,346	\$26,003	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$9,029	\$16,065	\$0	\$144	-98%	-99%	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$9,317	\$16,722	N/A	N/A	79%
31100 Food Services Operations; Service Area Direction	\$0	\$0	\$0	\$21,814	N/A	N/A	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$289,467	\$629,838	\$472,608	\$441,268	52%	-30%	-7%
31400 Food Services Operations; Food Purchases	\$386,149	\$239,164	\$454,888	\$460,270	19%	92%	1%
31900 Other Food Services	\$22,781	\$134,773	\$38,461	\$324,849	> 500%	141%	> 500%

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Overhead and Operational Total	\$4,043,866	\$4,780,725	\$4,906,663	\$5,482,377	36%	15%	12%
Nonoperational							
33200 Community Recreation	\$12,931	\$11,551	\$14,031	\$11,086	-14%	-4%	-21%
33300 Civic Services	\$25,830	\$5,421	\$1,377	\$833	-97%	-85%	-40%
33400 Athletic Coaches	\$185,710	\$213,896	\$219,091	\$144,729	-22%	-32%	-34%
33990 Other Community Services; Other	\$0	\$1,000	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$88,815	\$83,179	\$100,648	\$172,720	94%	108%	72%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$853,125	\$291,581	\$297,404	\$324,471	-62%	11%	9%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$504,161	\$0	\$152,841	N/A	-70%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$22,437	\$4,911	\$68,462	\$27,134	21%	453%	-60%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$562,056	\$683,045	\$471,592	\$392,260	-30%	-43%	-17%
52100 Debt Services; Interest on Debt; Bonds	\$726,495	\$543,182	\$323,971	\$244,999	-66%	-55%	-24%
52200 Debt Services; Interest on Debt; Temporary Loans	\$51,523	\$81,202	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$955,000	\$1,150,000	\$1,390,000	\$1,475,000	54%	28%	6%
54100 Veterans' Memorial Fund; Principal	\$7,659	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$113,304	\$0	\$0	\$0	-100%	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$550	\$5,668	\$0	\$3,672	> 500%	-35%	N/A
Nonoperational Total	\$3,605,435	\$3,578,796	\$2,886,576	\$2,949,745	-18%	-18%	2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$159,610	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$701,483	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$50,438	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$947,738	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$4,227	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$90,823	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,954,320	\$0	\$0	\$0	N/A	N/A	N/A